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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## 2010 Residential Property Taxes as a Percent of Income

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Prepared by the Department of Local Government Finance  
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### Key Findings

*Please note that these findings exclude the following counties that have not yet submitted property tax billing data for 2010: Clinton, Floyd, Hamilton, Lake, LaPorte, Owen, and White.*

Overall statewide, residential property tax as a percentage of nonfarm personal income for 2010 was 1.12%. The lowest percentage was in Wabash County at 0.32%, and the highest was 1.98% in Steuben County. Fifty six (56) of the 85 counties included in the analysis fell within the range of [0.75% - 1.25%].

### Data and Methodology

The Department focuses on the property taxes paid and the income earned by households, not businesses. The property tax figure used is the net tax paid on residential property and commercial apartments for taxes payable in 2010. Since income-earning households are both homeowners and renters, the Department sought to include property taxes paid both directly by households (the case of homeowners) and on behalf of households by landlords (the case of renters). This report assumes that 100% of the property tax liability on rental homes is passed along to the renter as part of his or her monthly payment. The Department did not include property taxes paid by entities acting as firms, including businesses and agricultural entities.

The Department relied upon property tax information submitted by the county auditor. This study uses the 2009 Pay 2010 net tax paid by all residential property and commercial apartments from the property tax bill for 85 counties. Seven counties (Clinton, Floyd, Hamilton, Lake,

LaPorte, Owen, and White) had not yet submitted their data by the issuance of this report and were therefore excluded from the analysis.

The data used for income is the Nonfarm Personal Income data produced by the U.S. Bureau of Economic Analysis. The Department does not include farm proprietor's income or corporate income. The most recent county data available was for calendar year 2008. Therefore, this report compares the CY2010 property tax to the CY2008 income levels.

**A copy of this report may be found at <http://www.in.gov/dlgf/8379.htm>  
Please direct questions to Assistant Director of Data Analysis Rabia Jermoumi at  
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## 2010 Residential Property Taxes as a Percentage of Personal Income

Statewide Overall	1.12%
Adams	0.97%
Allen	1.14%
Bartholomew	1.19%
Benton	0.60%
Blackford	0.75%
Boone	1.56%
Brown	1.34%
Carroll	0.96%
Cass	0.73%
Clark	1.12%
Clay	0.49%
Clinton	data not available
Crawford	0.88%
Daviess	0.69%
Dearborn	1.43%
Decatur	0.87%
DeKalb	0.92%
Delaware	1.09%
Dubois	1.04%
Elkhart	1.22%
Fayette	0.83%
Floyd	data not available
Fountain	0.69%
Franklin	0.75%
Fulton	0.92%
Gibson	0.92%
Grant	0.67%
Greene	0.65%
Hamilton	data not available
Hancock	1.30%
Harrison	0.74%
Hendricks	1.79%
Henry	0.83%
Howard	0.91%
Huntington	0.88%
Jackson	0.68%
Jasper	0.57%
Jay	0.50%
Jefferson	0.98%
Jennings	0.83%
Johnson	1.44%
Knox	0.76%
Kosciusko	1.42%
LaGrange	1.28%
Lake	data not available
LaPorte	data not available

Statewide Overall	1.12%
Lawrence	0.83%
Madison	1.10%
Marion	1.21%
Marshall	1.23%
Martin	0.55%
Miami	0.47%
Monroe	1.60%
Montgomery	0.44%
Morgan	0.71%
Newton	1.03%
Noble	1.01%
Ohio	0.54%
Orange	0.67%
Owen	data not available
Parke	0.77%
Perry	0.88%
Pike	0.73%
Porter	1.51%
Posey	0.86%
Pulaski	0.35%
Putnam	0.85%
Randolph	0.67%
Ripley	0.74%
Rush	0.57%
St. Joseph	1.27%
Scott	1.00%
Shelby	0.99%
Spencer	0.71%
Starke	1.56%
Steuben	1.98%
Sullivan	0.65%
Switzerland	0.56%
Tippecanoe	1.33%
Tipton	0.79%
Union	0.95%
Vanderburgh	0.97%
Vermillion	0.67%
Vigo	1.06%
Wabash	0.32%
Warren	0.58%
Warrick	1.16%
Washington	0.78%
Wayne	1.03%
Wells	0.55%
White	data not available
Whitley	0.98%